



## OFFICE OF ENERGY INDEPENDENCE

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### Solar Energy Programs and Incentives

For all incentives best website is [www.dsireusa.org](http://www.dsireusa.org), includes:

- State, including rebate programs by utility
- Federal

State Incentives include but are not limited to:

- Personal and commercial PTC's (production tax credits)
- Sales Tax Exemption on renewable systems
- State Tax Incentives:
  - Iowa allows any city or county to assess wind energy systems at a special property tax rate. The governments that choose to use must follow state guidelines, initially setting the value at 0 and increasing it to 30% of its cost the seventh and succeeding years.
- Property Tax Exemption for Renewable Energy Systems:
  - The market value added to a property by a solar or wind energy system is exempt from the state's property tax.
- The Alternate Energy Revolving Loan Program (AERLP)
  - Administered by the Iowa Energy Center/funded by IOUs. The AERLP provides loans to individuals and organizations to build renewable energy production facilities in Iowa. Eligible renewable energy technologies include solar.

More funding Opportunities for Small Rural Business or Farm:

- <http://www.rurdev.usda.gov/rbs/busp/bprogs.htm>

Federal:

- In 2009 lifted of investment tax credit (ITC) cap for residential systems. Provides 30% tax credit of installed cost of system.

PV cost trends from 1998-2007:

- Without incentives or tax credits installed costs dropped \$10.5/watt from 1998 to \$7.6/watt in 2007.
  - Primarily due to reductions non-module costs. (i.e. mounting hardware, labor etc)
  - Systems less than 5kw dropped \$11.8/W to \$8.3 from 1998-2007.

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